

**TOWNSHIP TRUSTEES' BULLETIN  
and Uniform Compliance Guidelines**

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February 1996

ITEMS TO REMEMBER

MARCH

- March 1: Assessing period begins, (IC 6-1.1-1-2) for all tangible property except mobile homes as defined in IC 6-1.1-7-1.
- March 4: (First Monday in March) Make report of the Dog Fund to the County Auditor and pay to the County Treasurer any funds in a Township Dog Fund designated (by the county) for a Humane Society under IC 15-5-9-8; and/or any amount in a Township Dog Fund exceeding \$300 over and above orders drawn on the fund, and must show all receipts into the Township Dog Fund and all orders drawn in order. (IC 15-5-9-10) Also give County Auditor the number of receipts issued if a humane society has been designated. (IC 15-5-9-8)
- March 5: On or about the fifth day of each month the trustee shall file with the secretary of the Township Board of Finance a verified statement which shall reconcile, as of the last day of the preceding month, the balance of public funds as disclosed by his or her records with the statement of the balance made by the depositories. IC 5-13-6-1.
- March 11: (Second Monday in March) County Auditor makes distribution of County Dog Fund to the townships of the county in which the orders drawn against the Dog Fund exceeded the money on hand as shown on the report filed on March 6 (or by the county to a Humane Society if an ordinance is passed). Any money received from the County Dog Fund must be receipted to Township Dog Fund. (IC 15-5-9-10)

APRIL

- April 5: On or before the fifth day of each month the trustee shall file with the secretary of the Township Board of Finance a verified statement which shall reconcile, as of the last day of the preceding month, the balance of public funds as disclosed by his or her records with the statement of the balance made by the depositories, IC 5-13-6-1.
- April 5: Good Friday - Legal Holiday (IC 1-1-9-1)
- April 15: Last day to make pension report and payment for first quarter by townships participating in PERF.

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ITEMS TO REMEMBER  
(Continued)

- April 30: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.
- April 30: Last day to make report for first quarter to the Indiana Employment Security Division.

MAY

- May 1: On or before this date report to County Auditor, in writing, the amount of unpaid claims against the Dog Fund which have not been paid because of lack of funds. (IC 15-5-9-11)
- May 5: On or before the fifth day of each month the trustee shall file with the secretary of the Township Board of Finance a verified statement which shall reconcile, as of the last day of the preceding month, the balance of public funds as disclosed by his or her records with the statement of the balance made by the depositories, IC 5-13-6-1.
- May 7: Election Day (IC 1-1-9-1)
- May 15: Date for completion of assessing. (IC 6-1.1-1-7)
- May 27: Memorial Day - Legal Holiday (IC 1-1-9-1)

TOWNSHIP TRUSTEES' MEETING

Once again, the State Board of Accounts' Meeting for Township Trustees, November 16, 1995, Indianapolis, was a success as indicated by various compliments and the large turnout of several hundred township representatives. We would again like to thank the Indiana Township Association for the cooperation in our having the meeting in conjunction with the Township Convention as has been the situation the last several years. These meetings have been a good example of Townships and the State Board of Accounts working together to solve problems. Special thanks to Gene Stofer, Convention Chairman, and Gerald Gilles, President, for their efforts.

Trustees not attending the 1995 meeting are encouraged and specifically requested to attend a similar meeting we plan on calling in 1996. Many items were discussed both during and between sessions which pertain to your relationship with the State Board of Accounts.

We appreciate the compliments on the State Board of Accounts' 1995 meeting. We welcome your sending in suggestions for additional areas you would like addressed at the 1996 meeting. We anticipate seeing all Township Trustees at our meeting in 1996. We are always open to suggestions on ways to improve the meeting format.

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**ASSESSING EXPENSE**

IC 6-1.1-35-3 regarding Instructional sessions: lodging, subsistence and mileage allowances states in part:

(a) The state board of tax commissioners may require township assessors, county assessors, or other members of the county board of review and their employees to attend instructional sessions held by the board or held by others but approved by the board. A local assessing official or employee who is required to attend an instructional session or who, at the board's request, meets with the board on official business shall receive:

(1) a lodging allowance for each night preceding session attendance not less than the lodging allowance paid to state employees in travel status, but not more than the maximum allowance permitted under the regulations of the Internal Revenue Code;

(2) a subsistence allowance for meals for each day in attendance not less than the subsistence allowance for meals paid to employees in travel status, but not more than the maximum subsistence allowance permitted under the regulations of the Internal Revenue Service; and

(3) a mileage allowance equal to that sum per mile paid to state officers and employees. The rate per mile shall change each time the state government changes its rate per mile.

The amount a local assessing official or an employee shall receive under subdivisions (1) and (2) shall be established by the county fiscal body.

(b) If a local assessing official or employee is entitled to receive an allowance under this section, the State Board of Tax Commissioners shall furnish the appropriate county auditor with a certified statement which indicates the dates of attendance. The official or employee may file a claim for payment with the county auditor. The county treasurer shall pay the warrant from the county general fund from funds not otherwise appropriated.

(c) In the case of one (1) day instructional sessions, a lodging allowance may be paid only to persons who reside more than fifty (50) miles from the session location. Regardless of the duration of the session, and even though more than one (1) person may have been transported, only one (1) mileage allowance may be paid to an official or employee furnishing the conveyance.

The current rate paid per mile to state officers and employees for reimbursement of mileage is 25 cents per mile.

All supplies necessary for the annual assessment of property are to be furnished and paid for by the county. No part of the expense of assessing is to be paid from township funds.

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**DOG TAX**

We have been asked our audit position on how much to charge an owner of more than one dog. I.C 15-5-9-1 provides in part (a) "The Township Assessor shall make a diligent census as to the number of dogs owned, harbored or kept by any person. A person owning or harboring a dog shall pay immediately to the Township Assessor a tax for each dog owned, harbored, or kept on the same premises, whether owned by that person or some other person, as follows:

- (1) Except as provided in subsection (d) for each neutered dog, \$2.00.
- (2) For each nonneutered dog, \$4.00.
- (3) For each additional dog, \$6.00.

No dog under six months of age is subject to any tax under this chapter.

We are therefore of the audit position that if an individual has three dogs and one dog is neutered and the second and third dog are nonneutered, the total fee would be \$12.00, \$2.00 for the neutered dog \$4.00 for the nonneutered dog and \$6.00 for the additional dog. If all three dogs were neutered the fees would be \$2.00 for the neutered dog and \$6.00 for each of the additional neutered dogs and if all three dogs were nonneutered it would be \$4.00 for the first and \$6.00 for each additional for a total of \$16.00.